THE HONOURABLE MRS. JUSTICE T. MEENA KUMARI
AND
THE HONOURABLE MS. JUSTICE G. ROHINI

WRIT PETITION No. 26470 of 2007

ORAL ORDER:
(Per T. Meena Kumari, J)

The Writ Petition is filed seeking to declare the action of the 1st respondent in rejecting the stay petition without verifying the records and without calling for the enquiry report, rejecting the interlocutory application filed by the petitioner for release of the goods as illegal, and contrary to Section 5 of A.P. Value Added Tax Act and to release the confiscated Raw Rubber belonging to the petitioner in a quantity of 16,000 K.Gs. valuing of Rs. 6,40,000/- on payment of the tax on the value mentioned in the invoices.

The learned counsel for the petitioner submits that the 3rd respondent has issued a District Gazette publication proposing to auction the confiscated goods of the petitioner which was not taken place because of non-participation of the bidders and the petitioner is very much afraid of that the 3rd respondent would again issue such auction order. The learned counsel for the petitioner further submits that the appeal filed by the petitioner is still pending before the 1st respondent and if the same is auctioned, the petitioner would suffer irreparable loss.

Heard the learned Special Standing Counsel for Commercial Taxes.

In view of the facts and circumstances of the case, it would suffice if a direction is given to the respondents to release the confiscated goods subject to production of bank guarantee

equivalent to the value of the confiscated goods, pending appeal.

Accordingly, the Writ Petition is disposed of. However, there shall be a direction to the respondents to release the confiscated goods of the petitioner subject to furnishing bank guarantee equivalent to the value of the confiscated goods to the satisfaction of the 2nd respondent, within a period of four weeks from today, pending disposal of the appeal by the 1st respondent.

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T. MEENA KUMARI, J

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G. ROHINI, J

12.12.2007

N.B.
C.C. by 17.12.2007
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